

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

UNAUDITED REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

COMPANY NUMBER	08098379
REGISTERED CHARITY NUMBER	1149342

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

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BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

CHARITY INFORMATION

BOARD OF DIRECTORS (TRUSTEES)

	Appointed	Resigned
Sandra Walker	08.06.12	
Peter Bennett Speck	08.06.12	
Louise Mordecai	08.06.12	
Michael Regan	13.06.14	
Myra Bianco	09.10.12	
Richard Bianco	09.10.12	
Leslie Burns	05.02.13	
Yehoshoua Froimovici	30.06.13	
Sarah Winstone	09.10.12	13.07.16
Pamela Hartog	29.07.15	
Karen Katz	29.07.15	
Martin Winstone	04.12.12	
Howard Cohen	09.12.12	
Michael Austin	13.07.16	

MINISTER

Rabbi Elizabeth Tikvah Sarah

ADDRESS

6 Lansdowne Road
Hove
East Sussex
BN3 1FF

CHARITY COMMISSION NUMBER

1149342

INDEPENDENT EXAMINER

Nigel Paul Griggs FCA
Haines & Co
28/29 Carlton Terrace
Portslade
East Sussex
BN41 1UR

BANKERS

HSBC Bank Plc
Burgess Hill, West Sussex

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2017

The Board of Trustees who are also directors of the Company, present their report and the financial statements for the year ended 31 March 2017

OBJECTIVES AND ACTIVITIES

The objects of the Charity as set out in its Articles of Association are:

- (1) the advancement of Liberal and Progressive Judaism; and
- (2) the advancement of religious and racial harmony, including but not limited to promoting inter-faith activities.

The Company has the following powers, which may be exercised only in promoting the Objects:

- to provide and maintain a place of worship and appropriate spiritual leadership;
- to conduct Jewish services;
- to provide appropriate religious education for Members and their children;
- to be a member of the Union of Liberal and Progressive Synagogues (Liberal Judaism), to support its aims, and to provide facilities for the instruction of proselytes under its rules;
- to solemnize circumcisions, baby blessings, Bar/Bat-Mitzvah, Kabbalat Torah, marriages, civil partnerships, mixed-faith blessings, burials and cremations for the Members;
- to perform such other religious, social and charitable activities as the Trustees shall determine;
- in advancing religious and racial harmony:
- to play an active role in the life of the wider community as well as of the Jewish community;
- to further the understanding of Jewish culture and observance for the benefit of the wider community; and
- to facilitate and encourage interfaith and intercultural exchange;

ACHIEVEMENTS AND PERFORMANCE

The Charitable Company's achievements included religious services every week and for most Jewish festivals, the provision of services to solemnise life cycle events within liberal and progressive Judaism, the provision of pastoral care and welfare care for congregants, religious education for children and adults, visits to those in need, social activities for the elderly and for those in need, a weekly open day for socialising aimed at the elderly, an interfaith service open to the public, a multi-faith service for a local hospice, the collection of donations for distribution to other charities.

The Trustees have had regard to the Charity Commission guidance on public benefit.

FINANCIAL REVIEW

The Charity's financial statements are set out on pages 6 to 12.

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

**REPORT OF THE BOARD OF TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017**

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charitable Company is a company limited by guarantee, not having a share capital. It is registered with the Charity Commission for England and Wales and is governed by its constitutional document the Memorandum and Articles of Association dated 8th June 2012.

The Charity is managed by a Board of Trustees (Directors). Under the Articles of Association, the Directors/Trustees comprise the trustees from time to time of an Unincorporated Charity known as Liberal and Progressive Synagogue B&H (also a registered charity, registration number 1046457) plus two persons appointed as Directors/Trustees by the Board.

Meetings of the Board of Trustees take place monthly.

The Board of Trustees have appointed committees to manage finance, education, welfare, and religious practices and has power to appoint other sub-committees as the need arises. The committees report to the Board.

The Board of Trustees have reviewed the major risks to which the Charity is exposed and is satisfied that systems are in place to mitigate the Charity's exposure to such risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Name of Charity: Brighton and Hove Progressive Synagogue (also sometimes referred to as BHPS)

Registered Charity Number: 1149342 in England and Wales
Company Registration Number: 08098379

Address of principal office: 6 Lansdowne Road, Hove, East Sussex, BN3 1FF

Names of charity trustees at the date of approval of this report, and charity trustees who served in the reporting period:

Michael Austin
Peter Bennett Speck
Myra Bianco
Richard Bianco
Leslie Burns
Howard Cohen
Yehoshua Froimovici
Pamela Hartog
Karen Katz
Louise Mordecai
Michael Regan
Sandra Walker
Sarah Winstone
Martin Winstone

The Charity did not have any corporate trustees.

None of the Trustees held property belonging to the Charity.

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

REPORT OF THE BOARD OF TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017

EXEMPTIONS FROM DISCLOSURE

Not applicable

STATEMENTS OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are Directors of Brighton and Hove Progressive Synagogue for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the Charitable Company and the incoming resources and application of the resources, including the net income or expenditure of the Charitable Company for the year. In preparing these financial statements, the Trustees are required to:

Select suitable accounting policies and then apply them consistently
Observe the method and principles in the Charities SORP
Make judgements and estimates that are reasonable and prudent
State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements

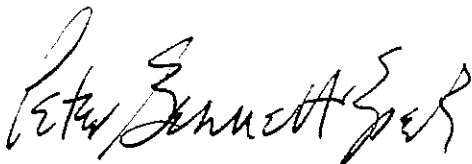
Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

SMALL COMPANIES PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:



Peter Bennett Speck - Chairman

Date 6 Jun 2017

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

Independent Examiner's Report to the Trustees of Brighton and Hove Progressive Synagogue Charitable Company

I report on the accounts of the company for the year ended 31 March 2017, which are set out on pages 6 to 12.

Respective responsibilities of Trustees and Examiner

The Trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to :

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of any explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:-

(1) Which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006;
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 effective date of 1 January 2015)

have not been met; or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed 

Date 9/6/17

Nigel Paul Griggs FCA
for and on behalf of Haines & Co
28/29 Carlton Terrace
Portslade
East Sussex
BN41 1UR

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
 CHARITABLE COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES
 FOR THE YEAR ENDED 31ST MARCH 2017

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
INCOMING RESOURCES	4				
From Generated Funds		118,822	-	118,822	499,359
From Charitable Activities		19,030	-	19,030	7,521
		<u>137,852</u>	<u>-</u>	<u>137,852</u>	<u>506,880</u>
RESOURCES EXPENDED	5				
Direct Charitable Expenditure					
Rabbinic costs and expenses		51,974	-	51,974	49,382
Education costs		3,312	-	3,312	4,014
Premises costs		23,641	4,756	28,397	18,590
Administration costs		43,242	-	43,242	51,303
		<u>122,169</u>	<u>4,756</u>	<u>126,925</u>	<u>123,289</u>
Net Incoming Resources before Transfers		15,683	(4,756)	10,927	383,591
Impairment of Building adjustments		-	-	-	(344,435)
Net Movement in Funds		15,683	(4,756)	10,927	39,156
Funds brought forward 1 April 2016		313,170	169,806	482,976	443,820
Funds carried forward 31 March 2017		<u>328,853</u>	<u>165,050</u>	<u>493,903</u>	<u>482,976</u>

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
 CHARITABLE COMPANY LIMITED BY GUARANTEE

BALANCE SHEET AS AT 31 MARCH 2017

	Notes	31 March 2017 £	31 March 2016 £
FIXED ASSETS			
Tangible Fixed Assets	7	<u>551,736</u>	<u>562,325</u>
CURRENT ASSETS			
Debtors and prepayments	8	3,052	5,095
Cash at bank and in hand	9	<u>4,803</u>	<u>3,379</u>
		<u>7,855</u>	<u>8,474</u>
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	10	<u>12,327</u>	<u>27,758</u>
		<u>547,264</u>	<u>543,041</u>
Creditors: amounts falling due after more than one year	11	53,361	60,065
NET ASSETS		<u>493,903</u>	<u>482,976</u>
MEMBERS FUNDS			
Unrestricted	13	328,853	313,170
Restricted funds	13	<u>165,050</u>	<u>169,806</u>
		<u>493,903</u>	<u>482,976</u>

In approving these financial statements as Directors of the company we hereby confirm:

For the year ended 31 March 2017 the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

Directors' responsibilities:

The directors acknowledge their responsibilities for complying with the requirements of Sections 386 and 387 of the Companies Act 2006 in respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the requirements of Sections 394 and 395 of the Companies Act 2006 so far as they are applicable to the company.

The financial statements were approved by the Board of Trustees and signed on its behalf by



Peter Bennett Speck
 Chairman

Dated:

6 Jun 2017

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2017

1. STATUTORY INFORMATION

Brighton and Hove Progressive Synagogue is a charity registered in England and Wales, limited by guarantee. The Charity's registered number and address can be found on the Company Information page.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the provision of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", The Charities SORP (FRS 102) (effective January 2015) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Accounting basis of preparation and standards

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards, the Charities (Accounts and Reports) Regulations 2008 and Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) (effective January 2015) and the Charities Act 2011.

Transition to FRS 102

The entity transitioned from previously extant UK GAAP to FRS 102 as at 1 April 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 17.

Recognition of incoming resources

These are included in the Statement of Financial Activities when the Company becomes entitled to the resources, the Trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and Donations are only included in the Statement of Financial Activities when the Company has unconditional entitlement to the resources.

Donations and legacies

Voluntary income includes donations and legacies, fundraising income and is included in full in the period in which it is receivable.

Investment Income

This is included in the Statement of Financial Affairs when receivable.

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Company to pay out resources.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Land	0% per annum
Buildings	2% per annum straight line commencing 1 April 2016.
Fixtures & fittings	10% per annum straight line
Office Equipment	25% per annum straight line

Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2017

4. Incoming Resources

	Unrestricted Funds £	Restricted Funds	Total Funds 2017 £	Total Funds 2016 £
Voluntary Income - Donations and gifts				
Donations - general	118,822	-	118,822	499,359
Activities for generating funds				
Non-member funerals	6,300	-	6,300	4,515
Employers Allowance	3,000	-	3,000	2,000
Adverts	330	-	330	40
Judaica sales	485	-	485	405
Weddings/Blessings	1,700	-	1,700	350
Lectures & Lunches	4,338	-	4,338	-
Art Exhibition	2,103	-	2,103	-
Other	774	-	774	179
Investment Income	-	-	-	-
Interest on deposits	-	-	-	32
	137,852	-	137,852	506,880

5. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Expended - Charitable Activities				
Rabbi's Salary, Pension and Expenses	51,974	-	51,974	49,382
Religion School Salaries and Expenses	3,311	-	3,311	4,014
Office Salaries	4,764	-	4,764	10,776
Caretakers Salaries	-	-	-	837
Light and Heat	3,093	-	3,093	1,569
General Insurance	6,166	-	6,166	4,730
Travel	524	-	524	38
Catering	3,720	-	3,720	1,496
Office Expenses	5,226	-	5,226	10,343
Ralli Hall Rent	-	-	-	4,475
Cleaning	3,288	-	3,288	900
Security	615	-	615	2,284
Telephone	1,706	-	1,706	1,559
Printing, Stationery and Postage	2,527	-	2,527	4,658
Repairs and Maintenance	3,895	-	3,895	1,790
Non-member Funeral Expenses	1,570	-	1,570	1,105
Liberal Judaism - Affiliation Fees	14,511	-	14,511	14,286
Bank Charges	295	-	295	236
Interest Paid	3,532	-	3,532	3,984
Other Costs	650	-	650	192
Depreciation	8,232	4,756	12,988	4,100
	119,599	4,756	124,355	122,754

Governance Costs

Accountancy	1,770	-	1,770	175
Legal Expenses	800	-	800	360
	2,570	-	2,570	535

	122,169	4,756	126,925	123,289
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BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
 CHARITABLE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2017

6. Employees and Directors

The average number of full-time employees during the year was 1. (2016 : 1).

7. Fixed Assets

Tangible Fixed Assets

	Land £	Building £	Fixtures £	Office Equipment	Total £
Cost/valuation					
At 1 April 2016	100,000	425,000	41,425	-	566,425
Additions	-	-	1,704	695	2,399
	100,000	425,000	43,129	695	568,824
Disposals/Impairment	-	-	-	-	-
At 31 March 2017	100,000	425,000	43,129	695	568,824
Depreciation					
At 1 April 2016	-	-	4,100	-	4,100
Charge for the year	-	8,500	4,314	174	12,988
At 31 March 2017	-	8,500	8,414	174	17,088
Net book value					
At 31 March 2017	100,000	416,500	34,715	521	551,736
At 31 March 2016	100,000	425,000	37,325	-	562,325

On 31 March 2016 the Land & Buildings were valued by Fiude Commercial Ltd at £525,000.

8. Debtors and Prepayments

	31 March 2017 £	31 March 2016 £
Postage Stamps	1,239	1,000
Donations Receivable	-	2,690
Prepayments	1,813	1,405
	3,052	5,095

9. Cash at Bank

	31 March 2017 £	31 March 2016 £
Cash at Bank and in Hand		
Current and deposit accounts	4,803	3,379
	4,803	3,379

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
 CHARITABLE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31ST MARCH 2017

10. Creditors: Amounts falling due within one year

	31 March 2017 £	31 March 2016 £
Redevelopment Creditors		
Paye and National Insurance	-	17,407
Accruals	1,062	1,050
Current Portion of Bank Loan	4,689	3,078
	6,806	6,225
	<u>12,327</u>	<u>27,758</u>

11. Creditors: Amounts falling due after more than one year

	31 March 2017 £	31 March 2016 £
Bank Loan	53,361	60,065
	<u>53,361</u>	<u>60,065</u>

The bank loan is repayable in monthly instalments over ten years and is secured by a first charge on the Freehold Property.

12. Borrowings

	31 March 2017 £	As restated 31 March 2016 £
The following loans are included within creditors:		
Repayable within one year	6,806	6,225
Between one and five years	30,562	28,808
Beyond five years	22,799	31,257
	<u>59,967</u>	<u>66,290</u>

13. Statement of Funds

	Balance at 1 April 2016 £	Incoming Resources £	Outgoing Resources £	Carried Forward 31 March 2017 £
Designated funds				
Synagogue capital project	245,656	-	4,615	241,041
General Funds	67,614	137,862	117,584	87,812
Total unrestricted funds	<u>313,170</u>	<u>137,862</u>	<u>122,169</u>	<u>328,853</u>
Restricted Funds				
Synagogue capital project	169,806	-	4,756	165,050
	<u>169,806</u>	<u>-</u>	<u>4,756</u>	<u>165,050</u>
Total Funds	<u>482,976</u>	<u>137,862</u>	<u>126,925</u>	<u>493,903</u>

The Designated and Restricted funds are principally designed to meet capital expenditure.

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
 CHARITABLE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2017

14. Capital Commitments

	31 March 2017	31 March 2016
	£	£
Amounts contracted for but not provided in the financial statements	-	-

15. Other Financial Commitments

	31 March 2017	31 March 2016
	£	£
At the year end the company had annual commitments under non-cancellable operating leases as set out below:		
Operating Leases which expire:		
Within one year	3,461	3,461
Between two and five years	3,461	6,922
	<u>6,922</u>	<u>10,383</u>

16. Contingent Liabilities

The Charity has a contingent liability to repay to Liberal Judaism the donation received from that Charity of £200,000 in the event that the Synagogue is disbanded.

17. Transition to FRS 102

The company transitioned to FRS 102 (Charities SORP (FRS102) effective date January 2015) from previously extant UK GAAP as at 1 April 2015 or 31 March 2016, and no adjustment to the income or costs reported for the year ended 31 March 2017. Accordingly no reconciliations have been disclosed.